

SECTION 82—PROGRAM AND FINANCING (SCHEDULE P)

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Ex-82 Automatic Generation of MAX Schedule P Data

Summary of Changes

Removes ability to override generated subtotals and totals (section 82.1).

Clarifies the reporting of obligations for program activities and provides non-add performance activity lines for use when the level of funding within a program that finances a specific performance metric is known (section 82.2).

Adds a line to schedule P for reporting extensions in the availability of expired funds that are not reported as reappropriations (section 82.3).

Identifies schedule P lines that are copied into schedule N (section 82.3).

Instructs agencies to report transfers from mandatory to discretionary accounts on corresponding lines (section 82.3).

Clarifies description of reappropriations (section 82.3).

Simplifies the presentation of rescissions and reductions of budget authority and distinguishes between temporary and permanent reductions (sections 82.3 and 82.8).

Drops memorandum entries for fully accruing retirement costs (section 82.7).

Adds four memorandum lines for unobligated and obligated balances of contract authority (section 82.7).

Requires additional lines in schedule P to tie to amounts reported in FACTS II (section 82.15).

82.1 What is the purpose of the program and financing schedule and how is it organized?

This Appendix schedule presents information on agency programs, the allocation of budgetary resources by activity, the status of those resources, and spending patterns. It is used to:

- Analyze and evaluate the estimates;
- Compare enacted funding levels to the President's request;
- Relate budget formulation to budget execution (estimates to actuals); and
- Identify programmatic and historical trends.

The schedule covers PY through BY, except Defense agencies must also report on BY+1 in the years they are required to submit a biennial budget request. MAX generates schedule P from data that you enter:

- Directly into schedule P;
- Into schedule A; and
- Into Treasury systems for preparation of the Treasury Combined Statement.

The MAX system automatically generates totals and subtotals, start of year balances, and selected other entries, including net outlays for the past year (see [exhibit 82](#)). In most cases, you will not be able to override the generated amounts. [Section 79](#) describes the MAX budget system, and the MAX A-11 User's Guide provides detailed information on the system.

Schedule P consists of the following parts:

- Obligations by program activity ([section 82.2](#)).
- Budgetary resources available for obligation ([section 82.3](#)).
- New budget authority (gross), detail ([section 82.3](#)).
- Change in obligated balances ([section 82.4](#)).
- Outlays (gross), detail ([section 82.5](#)).
- Offsets to gross budget authority and outlays ([section 82.6](#)).
- Net budget authority and outlays ([section 82.6](#)).
- Memorandum (non-add) entries ([section 82.7](#)).

82.2 How do I report obligations?

Schedule P shows the activities or projects financed by the account and the amount of budgetary resources required to finance these activities and projects. It presents the new obligations estimated to be incurred for each activity (see [section 20.5](#) for instructions on when to record obligations). In some cases, schedule P also contains non-add performance activities within a program activity. See paragraph (e) below for additional information on performance activities.

(a) *Selecting program activities.*

Use activities that provide a constructive basis for analyzing and evaluating the estimates. Keep the number of activities to a reasonable minimum without sacrificing clarity. Do not use subactivities (such as projects or recipient institutions), unless the amounts are significant and the breakdown necessary to provide full understanding. The activities should:

- Clearly indicate the services to be performed or the programs to be conducted;
- Finance no more than one strategic goal or objective;
- Distinguish investment, developmental, grant and subsidy, and operating programs; and,
- Relate to administrative control and operation of the agency.

Unless otherwise noted, you must

- Distinguish direct obligations from reimbursable programs; and,
- Have adequate accounting support for obligations shown in the actual column.

Having adequate accounting support means that your agency's financial system records obligations in a way that allows you to create a straight-forward cross-walk between the projects or limitations in the financial system and schedule P program activities. Typically, you will have many projects or limitations in your financial systems that correspond to one schedule P activity.

Prior to publication of the FY 2005 Budget, about 40 percent of executive branch programs will have been evaluated using the Program Assessment Rating Tool (PART). When a PART program corresponds to a schedule P program activity, you should indicate in the narrative statement that the schedule P activity has been evaluated with the PART.

In those cases when a PART program fits within a budget account, but is not currently a schedule P program activity, you are encouraged to modify the program activity section so that the PART program becomes a discrete schedule P activity.

Obtain approval for any changes in activity structure from OMB prior to your initial submission.

(b) *Allocating expenses to activities.*

Charge personnel compensation to activities on the basis of organizational units or on the basis of specific assignments. When feasible, distribute other administrative and overhead expenses among activities. However, you must be able to readily separate these overhead expenses from other charges. If you need to distribute amounts between two or more activities, base the distribution on readily supportable factors. Be consistent from year to year, and do not rely on overly detailed procedures.

Do not report adjustments to obligations in expired accounts in this part of schedule P. Report them under changes in obligated balances, on line 7340 of (see [section 82.4](#)). For the regular budget schedules (transmittal code 0), you must report all obligations as positive amounts.

(c) *Reimbursable programs.*

If your account includes reimbursable obligations (see [section 20.5](#)), show the obligations financed by reimbursements separately from direct obligations. Use the side headings "Direct program" and "Reimbursable program" (illustrated in [exhibit 130](#)) to distinguish between the different types of obligations. List activities under each side heading if the amounts are significant or add to the

understanding of the program. If the same activities are conducted on both a direct and reimbursable basis, you may list the same entries in both sections.

Report all the obligations in non-credit revolving fund accounts as reimbursable; report all the obligations in credit program and liquidating accounts as direct. You must report direct and reimbursable obligations in schedule P and in the object classification schedule on a consistent basis and the amounts must tie.

(d) *Program activity codes.*

Program activity codes are unique to each account and have no relationship to the codes shown in other schedules, except for credit programs (as described below). Use the four-digit line numbering scheme described in the following table to code the activities and subactivities listed in schedule P. Code descriptive side headings only if no activities are listed under the side heading and amounts are reported opposite the side heading.

(e) *Performance activities.*

When you know the level of funding within a program activity that finances a specific performance metric (e.g., outcomes or outputs), you should show the metric and its obligations on a performance activity line. The obligations for performance activities are non-add entries.

OBLIGATIONS BY PROGRAM ACTIVITY

Entry	Description
All accounts:	
0xxx	The first digit will always be zero (0).
Non-credit programs:	The line codes are unique to each account and have no relationship to information shown in other schedules.
Direct programs:	
0Xxx	For the second digit, use the values 0 through 8 to identify the activity or subactivity group.
0xXX	For the third and fourth digits, use the values 01 through 89 to identify activity or subactivity detail items. Any number sequence in this range is valid. For subtotals, use the values 91 through 98 as follows: <ul style="list-style-type: none"> • Xx91—Single activity or subactivity group subtotal • Xx92—Subtotal of two activity or subactivity groups • Xx93—Subtotal of three activity or subactivity groups Use the value 00 for running subtotals (i.e., previous subtotal plus additional activity or subactivity group).
Reimbursable programs:	If coding requirements for reimbursable programs create difficulties in developing the account display, consult with OMB. The second digit will always be 9.
09Xx	For the third digit, use the values 0 through 8; for the fourth digit, use the values 1 through 8 to identify activity or subactivity detail items.

Entry	Description
09xX	<p>For subtotals, use the value 9 for the fourth digit as follows:</p> <ul style="list-style-type: none"> • 0909—Subtotal of activities on lines 0901 through 0908 • 0919—Subtotal of activities on lines 0910 through 0918 • 0929—Subtotal of activities on lines 0920 through 0928 • 0939—Subtotal of activities on lines 0930 through 0938 <p>Use the value 0999 for reporting total reimbursable obligations when both direct and multiple reimbursable activities are reported.</p>
<i>Credit programs:</i>	Use the following standard line coding scheme for credit programs. See sections 185.10 and 185.11 for more information on requirements related to credit financing and liquidating accounts.
Credit program accounts:	
0001	Direct loan subsidy
0002	Loan guarantee subsidy
0003	Subsidy for modifications of direct loan terms
0004	Subsidy for modifications of loan guarantees
0005	Reestimates of direct loan subsidy
0006	Interest on reestimates of direct loan subsidy
0007	Reestimates of loan guarantees
0008	Interest on reestimates of loan guarantee subsidy
0009	Administrative expenses
Credit financing accounts:	
0001–0009	Obligations for post–1991 direct loan disbursements, default claims, interest supplements to lenders, interest on debt owed to Treasury
0801	Negative subsidies paid to receipt accounts
0802	Downward reestimates paid to receipt accounts
0803	Adjusting payments to liquidating accounts
All accounts:	
1000	Total new obligations. This is the final entry in this part of schedule P. MAX requires this line whenever new obligations are reported and will generate this line from the detail you enter. Equals line 2395, with the opposite sign.
<i>Accounts with performance activities:</i>	Show performance activities using the same line number as the program activity, but include a line serial number for each performance activity.
xxxx.XX	Note that each performance activity line in schedule P must have a corresponding line in the performance metrics schedule (see section 85).

82.3 How do I report the budgetary resources available for obligation?

Schedule P identifies all the budgetary resources available for obligation in the account and provides detailed information on the new budget authority in the account.

(a) Budgetary resources available for obligation.

Schedule P tracks the status of budgetary resources available for obligation from the start of the fiscal year to the end of the fiscal year. The resources include unobligated balances carried over from prior years, new budget authority, and adjustments to those amounts (such as transfers of balances to and from other budget accounts and recoveries resulting from downward adjustments of prior year obligations). You deduct new obligations and expiring or withdrawn amounts to arrive at the end-of-year unobligated balances. Do not include expired amounts or amounts unavailable for obligation.

Use the entries in the following table to prepare this section of schedule P. Consult with OMB if you want to modify the standard line titles. MAX will automatically generate the line entries indicated in **boldface**.

BUDGETARY RESOURCES AVAILABLE FOR OBLIGATION

Entry	Description
2140 Unobligated balance carried forward, start of year	Unobligated balance of appropriations or other budgetary resources carried forward from the preceding year and available for obligation without new action by Congress. MAX copies CY and BY from the end of year amounts reported on line 2440 for the previous year. Includes uninvested balances and balances invested in Federal securities (par value), adjusted for unrealized discounts (a negative amount). Includes all unobligated balances (appropriations, authority to borrow, contract authority, fund balances) at the start of the year. Does not include any deficiencies reported in the prior year's budget on line 2397 that have been liquidated by an appropriation or spending authority from offsetting collections; expired unobligated balances; or special and trust fund amounts and offsetting collections that are not available for obligation because provisions of law, such as benefit formulas or limitations on obligations (see section 20).
2200 New budget authority (gross)	The total amount of gross budget authority. Automatically generated from the sum of the detailed budget authority entries on lines 4000 through 6962. It also equals line 7000.
2210 Resources available from recoveries of prior year obligations	Amount made available for obligation in no-year and <i>unexpired</i> multiple-year accounts through recoveries (i.e., deobligation or downward adjustments) of obligations incurred in prior years. Equals line 7345, but with opposite sign.
Use line 2210 only for PY or CY if recoveries have already occurred prior to transmittal of the budget—unless specifically approved in advance by OMB.	Note: Net recoveries of current year obligations against new obligations for the same year without further identification. Report recoveries of prior year obligations in expired annual and multiple-year accounts on line 7340.
2221 Unobligated balance transferred to other accounts (–) [xx–xxxx]	Amount of unexpired unobligated balance transferred to other accounts that represents an adjustment to the accounts involved and does not involve an obligation or an outlay (see section 20).

Entry	Description
2222 Unobligated balance transferred from other accounts (+) [xx-xxxx]	<p>Use only for transfers of balances of prior year resources when the purpose of the funding has not changed (e.g., transfers of activities under reorganization plans) or transfers of balances resulting from general transfer authority. Show transfers of balances of prior year resources that result from legislation that changes the purpose for which the amounts are available as adjustments to budget authority on line 4100. Generally, transfers to other accounts cannot exceed the unobligated balance at the start of the year.</p> <p>Amount of unexpired available unobligated balances transferred from other accounts that represents an adjustment to the accounts involved and does not involve an obligation or an outlay (section 20). Use only for transfers of balances of prior year resources when the purpose of the funding has not changed (e.g., transfers of activities under reorganization plans) or transfers of balances resulting from general transfer authority. Show transfers of balances of prior year resources that result from legislation that changes the purpose for which the amounts are available as adjustments to budget authority on line 4200.</p> <p>Note: You must identify each account involved in each transfer (gaining and losing) in MAX using the 6-digit Treasury basic account symbol (see section 79.2 and Appendix C).</p>
2230 Expired unobligated balance transfer to unexpired account (+)	<p>Amount of expired unobligated balances transferred into this account as the result of authority to extend the period of availability of expired balances. Do not use for expired balance transfers that are considered to be reappropriations and must be reported as new budget authority (see sections 20.4(h) and 121.10). Also, amount of any expired expenditure transfers receivable transferred from an expired account to an unexpired account.</p> <p><i>See lines 5000/6300 for expired balance transfers that are classified as reappropriations.</i></p>
2240 Capital transfer to general fund (–)	<p>Amount of balances deposited to Treasury capital transfer receipt accounts, such as "Earnings of Government-owned enterprises," or "Repayments of capital investment, Government-owned enterprises." Don't include interest payments or capital transfers of offsetting collections received during the year (see lines 6827 and 6927).</p>
2260 Portion applied to repay debt (–)	<p>Amount of balances used for repayment of debt. Do not include appropriations or new offsetting collections used to retire outstanding debt (see lines 4047, 6047, 6847, and 6947).</p>
2270 Balance of authority to borrow withdrawn (–)	<p>Use these entries to report withdrawn unobligated balances of indefinite borrowing or contract authority realized in no-year or multiple year accounts through deobligation or downward adjustments of prior year obligations reported on lines 2210 and 7345.</p> <p>Note: When new appropriations or spending authority from offsetting collections are used to liquidate obligations initially incurred against authority to borrow, report the amounts on lines 6053, 6853, or 6953, as appropriate.</p>
2275 Balance of contract authority withdrawn (–)	

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Entry		Description
2380	Reduction pursuant to P.L. 99-177 in unobligated balances (discretionary) (-)	Amount of cancellation of unobligated balances of prior year budgetary resources pursuant to Balanced Budget and Emergency Deficit Control Act of 1985 (G-R-H). <i>Use only for PY and CY and only in accounts in the national defense function (050).</i>
2385	Reduction pursuant to P.L. 99-177 in unobligated balances (mandatory) (-)	
2390	Total budgetary resources available for obligation	Automatically generated from the sum of lines 2140 through 2385, when there are multiple entries on lines 2140 through 2385.
2395	Total new obligations (-)	Automatically copied from line 1000, with opposite sign.
2397	Deficiency (-)	<p>Amount of obligations (as of the end of the year) that exceeds the budgetary resources available for obligation and requires an appropriation or future offsetting collections to liquidate. This amount is reportable as a violation of the Antideficiency Act. Use this entry in the year in which the deficiency is incurred. Also report the deficiency on line 9190 until liquidated.</p> <p>Note: See section 145 for additional reporting requirements on deficiencies.</p>
2398	Unobligated balance expiring or withdrawn (-)	Amount available for obligation during the year that ceased to be available for obligation during the fiscal year (other than amounts rescinded by law). Include expiring unobligated balances (even if they have been reappropriated) and unobligated balances returned to unappropriated receipts. Include unobligated balances of unexpired amounts written off or withdrawn by administrative action. Also, include recoveries of prior year obligations and cash refunds of previously appropriated receipts that are available for a subsequent appropriation and are returned to unappropriated receipts. Do not include cancellation of unobligated balances that expired in prior years. Do not include withdrawals of indefinite contract authority or borrowing authority when obligated balances are liquidated by offsetting collections (see lines 6849, 6949, 6853, and 6953).
2440	Unobligated balance carried forward, end of year	Unobligated balance carried forward and available for obligation in the following year. Include uninvested balances and balances invested in Federal securities (par value), adjusted for unrealized discounts (a negative amount). Include all unobligated balances available for obligation (appropriations, authority to borrow, contract authority, fund balances) at the end of the year. Do not include expired unobligated balances. Do not include special and trust fund amounts and offsetting collections that are not available for obligation <i>because</i> of provisions of law, such as benefit formulas or limitations on obligations (see section 20.4). Equals the sum of detail lines 2140 through 2398.
<i>Memorandum entry:</i>		
2441	Unobligated balance returned to receipts	<p>Portion of unobligated balance of special and trust fund appropriations expiring (reported on lines 2398 and 7340) that are returned to the receipt account and are available for subsequent appropriation action.</p> <p><i>This line is copied into schedule N.</i></p>

(b) *New budget authority (gross) detail.*

The entries indicate the type of budget authority (such as appropriations, contract authority, spending authority from offsetting collections) and whether the authority:

- Is discretionary or mandatory; and
- Pertains to a special or trust fund account.

Use separate entries to identify adjustments resulting from transfers, temporary and permanent reductions, capital transfers, repayments of outstanding borrowing, etc.

Discretionary budget authority means budget authority under the jurisdiction of appropriations committees and controlled by annual appropriations acts. It includes spending authority provided in appropriations acts except where such authority funds direct-spending programs, such as appropriated entitlements. Use the appropriate discretionary entries to report budget authority that is classified as *discretionary* under the BEA (see [sections 20.4](#) and [81.3](#)).

Mandatory budget authority means budget authority resulting from permanent laws and includes programs the BEA defines as "appropriated entitlements and mandatories." Use the appropriate mandatory entries to report all budget authority that is classified as *mandatory* under the BEA, as well as budget authority that is classified as *net interest*. Also use the appropriate mandatory entries to report budget authority associated with credit financing accounts.

Use the entries in the following table to prepare this section of schedule P. The table is arranged by type of budget authority and shows the applicable discretionary and mandatory entries for each. Consult with OMB if you want to modify the standard line titles. MAX will automatically generate the line entries indicated in **boldface**.

NEW BUDGET AUTHORITY (GROSS), DETAIL

Entry	Discretionary	Mandatory	Description
APPROPRIATIONS			
Appropriation	4000	6000	Amount appropriated, estimated or requested to be appropriated from general funds. Include amounts for liquidation of contract authority, debt reduction, and liquidation of deficiencies, when applicable. For indefinite amounts, the past year amount will equal the amount certified by appropriation warrants after being reduced by any excess resources returned to the Treasury. Report the amount of emergency appropriations enacted or requested as discretionary appropriations, including amounts that are contingent on the President submitting a budget request to Congress designating the amount as an emergency requirement.
Appropriation (special fund)	4020	6020	Amount appropriated or requested to be appropriated from special fund receipts. <i>This line is copied into schedule N.</i>

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Entry	Discretionary	Mandatory	Description
Appropriation (trust fund)	4026	6026	Amount appropriated or requested to be appropriated from trust fund receipts. <i>This line is copied into schedule N.</i>
Appropriation (unavailable balances)	n/a	6028	For special and trust funds with mandatory appropriations that are precluded from obligation by provisions of law (see the description of line 6045), the amount of budget authority that becomes available for obligation from balances of receipts previously unavailable and included in the amounts reported in schedule N (see section 86.6). <i>Use only with OMB approval.</i> <i>This line is copied into schedule N.</i>
Advance funding:			Advance funding is generally used to finance higher than anticipated costs in benefit programs. <i>Use only in PY and CY and only with OMB approval.</i>
Appropriation available from subsequent year	4028	n/a	Portion of the succeeding year's appropriation made available for obligation as advance funding. <i>This line is copied into schedule N.</i>
Appropriation available in prior year (–)	4029	n/a	Portion of the appropriation made available for obligation as advance funding in the preceding year.
<i>Reductions:</i>			
Appropriation permanently reduced (–)	4035	6035	Amount of (1) account-specific rescissions of appropriations; (2) across-the-board reductions in budget authority (percentage or other) mandated in appropriations law to be taken from more than one account, and the agency head or other Executive Branch official is authorized to distribute the reduction to affected accounts; and (3) budgetary resources permanently canceled by sequester ordered by the President pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 (G-R-H, P.L. 99-177). (See section 82.9 for rescission proposals.) <i>Amounts are returned to the general fund of the Treasury and are not available for subsequent appropriation. Use only in PY and CY.</i>
Unobligated balance permanently reduced (–)	4036	6036	Amount of unobligated balances of prior year budgetary resources that are permanently rescinded. Do not include rescissions of contract authority on line 4936. When legislation defers existing budget authority (or unobligated balances) from a year in which it was available for obligation to a year in which it was not available for obligation, report the deferred amount as a rescission and show reappropriations in the first year of the extended availability. <i>Amounts are returned to the general fund of the Treasury and are not available for subsequent appropriation. Use only in PY and CY.</i>

Entry	Discretionary	Mandatory	Description
Appropriation temporarily reduced (–)	4037	6037	<p>Amount of (1) account-specific rescissions of appropriations; (2) across-the-board reductions in budget authority (percentage or other) mandated in appropriations law to be taken from more than one account, and the agency head or other Executive Branch official is authorized to distribute the reduction to affected accounts; and (3) budgetary resources temporarily canceled by sequester ordered by the President pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 (G-R-H, P.L. 99-177).</p> <p>(See section 82.9 for rescission proposals.)</p> <p><i>This line is copied into schedule N.</i></p> <p><i>Amounts are not returned to the general fund of the Treasury but are available for subsequent appropriation. Use only for special and non-revolving trust funds in PY and CY.</i></p>
Unobligated balance temporarily reduced (–)	4038	6038	<p>Amount of rescission of unobligated balances of prior year budgetary resources.</p> <p><i>This line is copied into schedule N.</i></p> <p><i>Amounts are not returned to the general fund of the Treasury but are available for subsequent appropriation. Use only for special and non-revolving trust funds in PY and CY.</i></p>
Portion precluded from obligation (–)	n/a	6045	<p>For special and trust funds with mandatory appropriations, amount precluded from obligation in a fiscal year by a provision of law (such as a limitation on obligations or a benefit formula). This amount is treated as a balance of budgetary resources (see the description of line 6028). <i>Use only with OMB approval.</i></p> <p><i>This line is copied into schedule N.</i></p>
<i>Adjustments:</i>			Use the following lines only if the appropriations language specifies that the appropriations are for these purposes:
Portion applied to repay debt (–)	4047	6047	Amount of appropriations used to repay debt.
Portion applied to liquidate deficiencies (–)	4048	6048	Amount of appropriations used to eliminate a deficiency incurred in a previous year.
Portion applied to liquidate contract authority (–)	4049	6049	Amount of appropriations used to liquidate contract authority.
Portion of appropriation to liquidate contract authority withdrawn (–)	4050	n/a	Amount of appropriations used to liquidate contract authority. <i>Use only in PY or CY and only with OMB approval.</i>
Portion substituted for borrowing authority (–)	4053	6053	Amount of appropriations used to liquidate obligations initially incurred against authority to borrow when the borrowing is not exercised.

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Entry	Discre- tionary	Man- datory	Description
<i>Transfers:</i>			
Transferred to other accounts (–) [xx–xxxx]	4100	6100	<p>Amount transferred to another account in the same year the authority becomes available for obligation when the transfer does not involve an obligation or an outlay. Use this line to show adjustments in budget authority resulting from:</p> <ul style="list-style-type: none"> • Transfers under reorganization plans; • Transfers authorized by Congress in lieu of appropriations; or • Transfers where the purpose of the funding has changed. <p>Also use for transfers of unobligated balances that result from legislation that changes the purpose for which the balances are available. (Show transfers of balances for which the purpose has not changed or resulting from general transfer authority on line 2221.)</p> <p>For PY and CY, show amounts transferred from mandatory accounts to discretionary accounts pursuant to appropriations law on line 4100 in the losing account and line 4200 in the receiving account. For BY, consult your OMB representative.</p>
Transferred from other accounts (+) [xx–xxxx]	4200	6200	<p>Amount transferred from other accounts in the same year the authority becomes available for obligation when the transfer does not involve an obligation or an outlay. Use this line to show adjustments in budget authority resulting from:</p> <ul style="list-style-type: none"> • Transfers under reorganization plans; • Transfers authorized by Congress in lieu of appropriations; or • Transfers where the purpose of the funding has changed. <p>Also use for transfers of unobligated balances that result from legislation that changes the purpose for which the balances are available. (Show transfers of balances for which the purpose has not changed or transfers of balances resulting from general transfer authority on line 2222.)</p> <p>For PY and CY, show amounts transferred to discretionary accounts from mandatory accounts, pursuant to appropriations law, on line 4200 in the receiving account and on line 4100 in the losing account. For BY, consult your OMB representative.</p> <p>Identify each account involved in each transfer (gaining and losing) in MAX using the 6–digit Treasury basic account symbol (see section 79.2 and Appendix C).</p>

Entry	Discretionary	Mandatory	Description
Appropriation (total)	4300	6250	<p>Automatically generated from the sum of lines 4000 through 4200 is the discretionary total., when there are multiple entries on these lines.</p> <p>Automatically generated from the sum of lines 6000 through 6200 is the mandatory total., when there are multiple entries on these lines.</p>
AUTHORITY TO BORROW			
Authority to borrow	4700	6710	<p>Amount of new authority authorized or requested to be authorized to be expended from moneys derived from borrowing from the Treasury or from investors other than Treasury. To the extent that indefinite borrowing authority is used to cover obligations, report authority to borrow for all such obligations even though subsequent appropriations or offsetting collections will ultimately be used to liquidate the obligations.</p> <p>For indefinite authority to borrow, record the amount that you obligated in the past year or estimate you will obligate in CY and BY.</p>
Authority to borrow (12 U.S.C. 2281–96)	n/a	6716	Amount of authority to borrow for direct loan obligations from the Federal Financing Bank. <i>Use only for liquidating accounts.</i>
Authority to borrow permanently reduced (–)	4735	6735	<p>Amount of (1) account-specific rescissions of authority to borrow and (2) budgetary resources permanently canceled by sequester ordered by the President pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 (G-R-H, P.L. 99-177). Report permanent rescissions of unobligated balances of authority to borrow on line 4036 (discretionary) or line 6036 (mandatory).</p> <p><i>Amounts are not available for subsequent appropriation. Use only in PY and CY.</i></p>
Authority to borrow (total)	4790	6790	<p>Automatically generated from the sum of lines 4700 through 4735 is the discretionary total, when there are multiple entries on these lines.</p> <p>Automatically generated from the sum of lines 6710 through 6735 is the mandatory total, when there are multiple entries on these lines.</p>
CONTRACT AUTHORITY			
Contract authority	4900	6610	<p>Amount of new authority to incur obligations in advance of collections or an appropriation to liquidate contract authority.</p> <p>For indefinite contract authority, record the amount that you obligated in the past year or estimate you will obligate in CY and BY.</p>
Contract authority permanently reduced (–)	4935	6635	Amount of (1) account-specific rescissions of contract authority; (2) across-the-board reductions in budget authority (percentage or other) mandated in appropriations

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Entry	Discretionary	Mandatory	Description
Unobligated balance permanently reduced (–)	4936	n/a	law to be taken from more than one account, and the agency head or other Executive Branch official is authorized to distribute the reduction to affected accounts; and (3) budgetary resources permanently canceled by sequester ordered by the President pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 (G-R-H, P.L. 99-177). <i>Amounts are not available for subsequent appropriation. Use only in PY and CY.</i>
Portion precluded from obligation (limitation on obligations) (–)	4945	n/a	Amount of contract authority precluded from obligation in a fiscal year by a limitation on obligations. <i>Use only with OMB approval.</i>
Transferred to other accounts (–) [xx-xxxx]	n/a	6661	Amount of contract authority transferred to other accounts.
Transferred from other accounts (+) [xx-xxxx]	n/a	6662	Amount of contract authority transferred from other accounts. Note: You must identify each account involved in each transfer (gaining and losing) in MAX using the 6-digit Treasury basic account symbol (see section 79.2 and Appendix C).
Contract authority (total)	4990	6690	Automatically generated from the sum of lines 4900 through 4945 is the discretionary total, when there are multiple entries on these lines. Automatically generated from the sum of lines 6610 through 6662 is the mandatory total, when there are multiple entries on these lines.
REAPPROPRIATIONS			
Reappropriation	5000	6300	Amount of new budget authority resulting from legislation enacted after the law that provided the budget authority and that extends the period of availability of funds that have expired or would otherwise expire. Such extensions of availability are counted as new budget authority in the first year of the extended availability (see sections 20.4(h) and 121.10). <i>Use line 2230 for expired unobligated balance transfers that are not reported as new budget authority.</i>
Reappropriation permanently reduced (–)	5035	6335	Amount of (1) account-specific rescissions of reappropriations; (2) across-the-board reductions in budget authority (percentage or other) mandated in appropriations law to be taken from more than one account and the agency head or other Executive Branch official is authorized to distribute the reduction to affected accounts; and (3) budgetary resources permanently canceled by sequester ordered by the President pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 (G-R-H, P.L. 99-177).

Entry	Discretionary	Mandatory	Description
			Report permanent rescissions of unobligated balances on line 4036 (discretionary) or line 6036 (mandatory). <i>Amounts are returned to the general fund of the Treasury and are not available for subsequent appropriation. Use only in PY and CY.</i>
Reappropriation (total)	5300	6390	Automatically generated from the sum of lines 5000 through 5035, when there are multiple entries on these lines. Automatically generated from the sum of lines 6300 through 6335, when there are multiple entries on these lines.
ADVANCE APPROPRIATIONS			
Advance appropriation	5500	6500	Appropriation that becomes available for obligation one fiscal year or more beyond the fiscal year for which the legislation is enacted. Report amount in the year in which it first becomes available for obligation.
Advance appropriation (special fund)	5520	n/a	
Advance appropriation (trust fund)	5526	6526	<i>Lines 5520, 5526 and 6526 are copied into schedule N.</i>
Advance appropriation permanently reduced (–)	5535	6535	Amount of (1) account-specific rescissions of advance appropriations; (2) across-the-board reductions in budget authority (percentage or other) mandated in appropriations law to be taken from more than one account and the agency head or other Executive Branch official is authorized to distribute the reduction to affected accounts; and (3) budgetary resources permanently canceled by sequester ordered by the President pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 (G-R-H, P.L. 99-177). Report permanent rescissions of unobligated balances on line 4036 (discretionary) or line 6036 (mandatory). <i>Amounts are returned to the general fund of the Treasury and are not available for subsequent appropriation. Use only in PY and CY.</i>
Advance appropriation temporarily reduced (–)	5537	6537	Amount of (1) account-specific rescissions of advance appropriations; (2) across-the-board reductions in budget authority (percentage or other) mandated in appropriations law to be taken from more than one account, and the agency head or other Executive Branch official is authorized to distribute the reduction to affected accounts; and (3) budgetary resources temporarily canceled by sequester ordered by the President pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 (G-R-H, P.L. 99-177). Report temporary rescissions of unobligated balances on line 4038 (discretionary) or line 6038 (mandatory). <i>This line is copied into schedule N.</i>

SECTION 82—PROGRAM AND FINANCING (SCHEDULE P)

Entry	Discretionary	Mandatory	Description
<i>Amounts are not returned to the general fund of the Treasury but are available for subsequent appropriation. Use only for special and non-revolving trust funds in PY and CY.</i>			
Advance appropriation (total)	5590	6590	<p>Automatically generated from the sum of lines 5500 through 5537, when there are multiple entries on these lines.</p> <p>Automatically generated from the sum of lines 6500 through 6537, when there are multiple entries on these lines.</p>
SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS			As a general rule, you classify spending authority from offsetting collections as discretionary for accounts classified as discretionary by the BEA and as mandatory for accounts classified as mandatory under the BEA.
Offsetting collections (cash)	6800	6900	<p>For unexpired accounts only:</p> <p>Amount of offsetting collections (cash) credited to the account and refunds that pertain to obligations recorded in prior fiscal years.</p>
Change in uncollected customer payments from Federal sources (unexpired)	6810	6910	<p>For unexpired accounts only:</p> <p>Amount of increase (+) or decrease (–) in accounts receivable from Federal sources and unpaid, unfilled orders from Federal sources from the start of year to the end of year. The amounts reported on these lines are added and automatically copied to line 7400, but with the opposite sign.</p>
From offsetting collections (unavailable balances)	6826	6926	For accounts with limitations on the use of offsetting collections, the amount of budget authority that becomes available for obligation from unavailable balances of offsetting collections reflected in the schedule on unavailable collections (see section 86.6).
<i>Adjustments:</i>			
Capital transfer to general fund (–)	6827	6927	Amount of offsetting collections deposited to Treasury receipt accounts for "Earnings of Government-owned enterprises," or "Repayments of capital investment, Government-owned enterprises." Do not include interest payments. <i>Primarily used by revolving funds; however, may be used by other accounts with OMB approval.</i>
Portion applied to liquidate deficiencies (–)	6833	6933	Amount of offsetting collections used to eliminate a deficiency incurred in a previous year.
Portion temporarily reduced (–)	6837	6937	Amount of (1) account-specific offsetting collections rescinded; (2) across-the-board reductions in budget authority (percentage or other) mandated in appropriations law to be taken from more than one account, and the agency head or other Executive Branch official is authorized to distribute the reduction to affected accounts; and (3) budgetary resources temporarily canceled by

Entry	Discretionary	Mandatory	Description
			sequester ordered by the President pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 (G-R-H, P.L. 99-177). <i>Use only in PY and CY.</i>
Portion precluded from obligation (limitation on obligations) (–)	6845	6945	Amount of offsetting collections credited to the account that are not available for obligation because of limitations on program level in appropriations acts.
Portion applied to repay debt (–)	6847	6947	Amount of offsetting collections used for repayments of outstanding .
Portion applied to liquidate contract authority (–)	6849	6949	Amount of offsetting collections used to liquidate contract authority.
Portion substituted for borrowing authority (–)	6853	6953	Amount of offsetting collections used to liquidate obligations initially incurred against authority to borrow when the borrowing is not exercised.
<i>Transfers:</i>			
Transferred to other accounts (–) [xx-xxxx]	6861	6961	Amount transferred to another account in the same year the authority becomes available for obligation when the transfer is treated as an adjustment in budget authority to the accounts and does not involve an obligation or outlay (see the description of line 4100 for more information). Transfers of balances should be reported on lines 2221 or 7331, as appropriate. Although the spending authority is transferred to another account, the offsetting collection will be credited to the account that initially received the collection on line 88xx.
Transferred from other accounts (+) [xx-xxxx]	6862	6962	Amount transferred from other accounts in the same year the authority becomes available for obligation when the transfer is treated as an adjustment in budget authority to the accounts and does not involve an obligation or outlay (see the description of line 4200 for more information). Transfers of balances should be reported on lines 2222 or 7332, as appropriate. Although the spending authority is transferred from another account, the offsetting collection will be credited to the account that initially received the collection on line 88xx.
			Note: You must identify each account involved in each transfer (gaining and losing) in MAX using the 6–digit Treasury basic account symbol (see section 79.2 and Appendix C).
Spending authority from offsetting collections (total)	6890	6990	Automatically generated from the sum of lines 6800 through 6862, when there are multiple entries on these lines. Automatically generated from the sum of lines 6900 through 6962, when there are multiple entries on these lines.

Entry	Discretionary	Mandatory	Description
Total new budget authority (gross)	7000	7000	Automatically generated from the sum of combined total of mandatory and discretionary budget authority (lines 4000 through 6990) when more than one type is used. It also equals line 2200.

(c) *Financing obligations and adjustments.*

As a general rule, if unobligated balances from prior years and new budget authority are commingled in an account, charge new obligations against unobligated balances brought forward before charging against new budget authority. Similarly, charge capital transfers, redemption of debt, and liquidating of contract authority against unobligated balances before new budget authority.

82.4 How do I report obligated balances?

The schedule P includes a section that bridges between start and end of year obligated balances. Report the start of year obligated balance. New obligations are added to the start of year balance, and gross outlays are deducted. Adjustments, such as transfers of obligated balances and the change in uncollected customer payments from Federal sources (both unexpired and expired), are added or subtracted, as appropriate, to determine the obligated balance at the end of the year. In addition to reporting transactions in unexpired accounts, reflect outlays from and adjustments in expired (but not canceled) accounts.

Unpaid obligations and uncollected customer payments from Federal sources are included in the obligated balance and are not separately identified.

Use the entries in the following table to prepare this section of schedule P. Consult with OMB if you want to modify the standard line titles. MAX will automatically generate the line entries indicated in **boldface**.

CHANGE IN OBLIGATED BALANCES

Entry	Description
7240 Obligated balance, start of year	Sum of amounts: <ul style="list-style-type: none"> Accounts payable plus undelivered orders (also known as unpaid obligations.) Minus <ul style="list-style-type: none"> Accounts receivable from Federal sources and unpaid, unfilled orders from Federal sources (also known as uncollected customer payments.) Include: <ul style="list-style-type: none"> Uninvested balances; Balances invested in Federal securities (par value), adjusted for unrealized discounts (a negative amount); and

Entry		Description
		<ul style="list-style-type: none"> Amounts obligated against contract authority.
7310	Total new obligations	Automatically copied from line 1000.
7320	Total outlays (gross) (–)	Total disbursements made by the account. Automatically generated from the sum of the amounts on lines 8690 through 8698, with opposite sign.
7331	Obligated balance transferred to other accounts (–) [xx–xxxx]	Amount of unpaid obligations transferred to other accounts.
7332	Obligated balance transferred from other accounts (+) [xx–xxxx]	<p>Amount of unpaid obligations transferred from other accounts.</p> <p>Note: You must identify each account involved in each transfer (gaining and losing) in MAX using the 6–digit Treasury basic account symbol (see section 79.2 and Appendix C).</p>
7340	Adjustments in expired accounts (net)	<p>Net amount of upward (+) or downward adjustments (–) in obligations in accounts that <i>expired</i> prior to the beginning of the fiscal year.</p> <p>Use only for PY, unless specifically approved by OMB.</p>
7345	Recoveries of prior year obligations (–)	Amount made available for obligation in no-year and <i>unexpired</i> multiple-year accounts through recoveries (i.e., deobligation or downward adjustments) of obligations incurred in prior years. Automatically copied from line 2210, but with the opposite sign.
7400	Change in uncollected customer payments from Federal sources (unexpired)	<p><i>For unexpired accounts only:</i></p> <p>Amount of increase (–) or decrease (+) in accounts receivable from Federal sources and unpaid, unfilled orders from Federal sources from the start of year to the end of year. Automatically generated from the sum of the amounts on lines 6810 and 6910, but with the opposite sign.</p>
7410	Change in uncollected customer payments from Federal sources (expired)	<p><i>For expired accounts only:</i></p> <p>Amount of increase (–) or decrease (+) in accounts receivable from Federal sources and unpaid, unfilled orders from Federal sources from the start of year to the end of year.</p>
7440	Obligated balance, end of year	<p>Sum of amounts:</p> <ul style="list-style-type: none"> Accounts payable plus undelivered orders (also known as unpaid obligations.) <p>Minus</p> <ul style="list-style-type: none"> Accounts receivable from Federal sources and unpaid, unfilled orders from Federal sources (also known as uncollected customer payments.) <p>Include:</p> <ul style="list-style-type: none"> Uninvested balances; Balances invested in Federal securities (par value), adjusted for unrealized discounts (a negative amount); and

Entry	Description
	<ul style="list-style-type: none"> Amounts obligated against contract authority. <p>Equals the sum of lines 7240 through 7410.</p>

82.5 How do I report outlays?

The schedule P shows the account's gross outlays distributed on the basis of the type of budget authority that financed the outlay. This part presents separately, outlays from discretionary and mandatory budget authority and outlays from new authority and carryover balances.

OUTLAYS (GROSS), DETAIL

Entry	Description
8690 Outlays from new discretionary authority	MAX calculates these entries based on the outlays reported in schedule A on lines 9111 through 9322.
8693 Outlays from discretionary balances	
8697 Outlays from new mandatory authority	You should not use these lines for credit financing accounts.
8698 Outlays from mandatory balances	
8700 Total outlays (gross)	Automatically generated from the sum of the amounts on lines 8690 through 8698, when multiple lines 8690-8698 are reported.

82.6 How do I show net budget authority and outlays?

The schedule P shows the offsets used to arrive at net budget authority and outlays for the account. Gross outlays are reduced by cash collections (both unexpired and expired). Gross budget authority is reduced by cash collections (unexpired only) *and* orders from Federal sources that are not accompanied by cash.

The *offsets* part of schedule P indicates the source of the offsetting collections (e.g., Federal sources, interest on Federal securities, non-Federal sources).

The change in uncollected customer payments from Federal sources from the start to the end of the year is deducted from gross budget authority only. Increases in uncollected customer payments from the start to the end of the year increase the amount of the offset because the increase constitutes an increase in gross budget authority; decreases reduce the amount of the offset because a decrease means that a portion of the offsetting collections (cash) received has been applied to liquidate obligations for which an offset was already counted. Only unexpired offsetting collections (cash) are offset from gross budget authority because gross budget authority includes only unexpired amounts.

Use the entries in the following table to prepare this section of schedule P. MAX will automatically generate the line entries indicated in **boldface**. Consult with OMB if you want to modify the standard line titles. See special line title requirements below for lines 8840 and 8845.

OFFSETS

Entry	Description
<i>Against gross budget authority and outlays:</i>	
<i>Offsetting collections (cash) from:</i>	Amount of cash credited to the account. (Includes refunds that pertain to obligations recorded in prior fiscal years, as long as the account has not been canceled.) Identify the source of the payment (see the descriptions below). Use subentries when there are significant amounts of different types of income, such as insurance premiums, loan repayments, interest, fees, etc.
Note: Amounts for lines 8800 through 8890 under transmittal code 0 should be reported as positive amounts in MAX, but will appear in the Budget Appendix with the opposite sign.	
8800 Federal sources	Amount from other Federal Government accounts except interest received from investments in Federal securities and interest on uninvested funds. Do not include orders and contracts that are valid obligations of ordering accounts that are not accompanied by advances. Include collections from general, special, trust, revolving, and management fund accounts. Also include collections from off-budget Federal entities.
8820 Interest on Federal securities	Amount of interest on investments in marketable and nonmarketable Federal securities. Use for general and revolving fund accounts only.
8825 Interest on uninvested funds	Amount of interest from Federal on balances not invested in marketable and nonmarketable Treasury securities.
8840 Non-Federal sources	Amount received from non-Federal sources as a result of business-type transactions (e.g., repayments of loan principal, interest on outstanding loans, user charges) and amount of orders received from non-Federal sources that are accompanied by advances. Exclude collections that arise from the Government's sovereign or governmental powers. Report such amounts on line 8845.
Use line titles to identify separately the primary sources of collections. Small amounts may be aggregated. See exhibits 185C, 185F and 185I .	
8845 Offsetting governmental collections (from non-Federal sources)	Amount received from non-Federal sources that are governmental in nature (e.g., tax receipts, regulatory fees, compulsory user charges, custom duties, license fees) but required by law to be credited to the account (see section 20.7).
Use line titles to identify separately the primary sources of collections.	
8890 Total offsetting collections (cash)	Automatically generated from the sum of lines 8800 through 8845, when there are multiple entries on these lines.
<i>Against gross budget authority only:</i>	
8895 Change in uncollected customer payments from Federal sources (unexpired)	Amount of increase (+) or decrease (–) in accounts receivable from Federal sources and unpaid, unfilled orders from Federal sources from the start of year to the end of year. Automatically generated from the sum of amounts on lines 6810 and 6910.

SECTION 82—PROGRAM AND FINANCING (SCHEDULE P)

Entry	Description
	Amount will appear in the Budget Appendix with the opposite sign compared to what you enter in MAX.
8896 Portion of offsetting collections (cash) credited to expired accounts	Amount of offsetting collections (cash) and refunds that pertain to an account that has expired but is not yet canceled (see section 20.10). Automatically generated from the sum of amounts on lines 6800 and 6900 minus the amount on lines 8800 through 8845. Amount will appear in the Budget Appendix with the opposite sign compared to what you enter in MAX.

NET BUDGET AUTHORITY AND OUTLAYS

Entry	Description
8900 Budget authority (net)	Automatically generated from the total new budget authority (gross) on line 2200 minus the amounts on lines 8800 through 8845 and on lines 8895 and 8896. This line will always be used, even if the amount is zero.
9000 Outlays (net)	Automatically generated from the total outlays (gross) on lines 8690 through 8698 minus the amounts on lines 8800 through 8845. This line will always be used, even if the amount is zero.

82.7 What additional information must I report on schedule P?

Schedule P displays supplementary information related to G-R-H sequesters; obligations in excess of available budgetary resources; investments in Federal securities; and balances of contract authority. The amounts are not added or deducted from the budget authority or outlay amounts reported above. Use the entries in the following table to prepare this section of schedule P. MAX will automatically generate the line entries indicated in **boldface**. Consult with OMB if you want to modify the standard line titles.

MEMORANDUM (NON-ADD) ENTRIES

Entry	Description
9110 Outlays prior to reduction pursuant to P.L. 99–177	Amount of outlays that would have occurred <i>in the current year only</i> if resources had not been sequestered under G-R-H. Use only if line 9180 or 9185 is used.
9180 Sequestration pursuant to P.L. 99–177 (discretionary) (–)	Amount of reduction in outlays <i>in the current year only</i> associated with a G-R-H sequester of budgetary resources for discretionary programs.
9185 Sequestration pursuant to P.L. 99–177 (mandatory) (–)	Amount of reduction in outlays <i>in the current year only</i> associated with a G-R-H sequester of budgetary resources for mandatory programs.
9190 Unpaid obligations, end of year: Deficiency	Amount of obligations included in unpaid obligations, end of year that exceeded the resources available when the obligations were incurred and will require an appropriation or offsetting

Entry	Description
	collections to liquidate the deficiency. For any year, the amount will equal the amount reported on this line in the previous year, plus any amount on line 2397, minus amounts on lines 4048, 6048, 6833, and 6933 plus or minus any revisions to the amount reported in the previous year. (These revisions are not reflected on schedule P..)
	<i>Note: See section 145 for additional reporting requirements on deficiencies.</i>
<i>Investments in Federal securities:</i>	Report the par value of Federal securities; do not reflect unrealized discounts. Include all the balances invested at the start of the year, including those that are not available for obligation, i.e., those reported in the unavailable collections schedule (MAX schedule N). If a special or trust fund has multiple expenditure accounts, report the invested portion of the unavailable collections in schedule P of the account that receives the largest appropriation from the fund.
9201 Total investments, start of year: Federal securities: Par value	Amount of start of year balances that have been invested in Federal securities, brought forward from the end of the preceding year. For CY and BY, equals the corresponding entry at the end of the preceding year.
9202 Total investments, end of year: Federal securities: Par value	Amount of end of year balances that have been invested in Federal securities.
<i>Investments in non-Federal securities:</i>	Report the market value of non-Federal securities. Include all the balances invested at the start of the year, including those that are not available for obligation, i.e., those reported in the unavailable collections schedule (MAX schedule N). Include changes in the value of the account's portfolio due to purchases, sales, and market conditions.
9203 Total investments, start of year: non-Federal securities: Market value	Amount of start of year balances that have been invested in non-Federal securities, brought forward from the end of the preceding year. For CY and BY, equals the corresponding entry at the end of the preceding year. <i>This line is only used for RRB's Retirement Investment Trust.</i>
9204 Total investments, end of year: non-Federal securities: Market value	Amount of end of year balances that have been invested in non-Federal securities. <i>This line is only used for RRB's Retirement Investment Trust.</i>
<i>Contract authority:</i>	<i>Contract authority is unfunded. When appropriation or offsetting collections are provided to liquidate contract authority, the amounts are no longer considered to be contract authority, and the balance should no longer be included as contract authority.</i>
9301 Unobligated balance, start of year: Contract authority	Unobligated balance of unfunded contract authority at the beginning of the year. Excludes contract authority for which spending authority from offsetting collections or appropriations to liquidate are not provided or requested. Cannot exceed the amount on line 2140 of the program and financing schedule. For CY and BY, equals the corresponding entry at the end of the preceding year.

Entry	Description
9302 Unobligated balance, end of year: Contract authority	Unobligated balance of unfunded contract authority at the end of the year. Cannot exceed the amount on line 2440 of the program and financing schedule.
9303 Obligated balance, start of year: Contract authority	Obligated balance of unfunded contract authority at the beginning of the year. Excludes contract authority for which spending authority from offsetting collections or appropriations to liquidate are not provided or requested. Cannot exceed the amount on line 7240 of the program and financing schedule. . For CY and BY, equals the corresponding entry at the end of the preceding year.
9304 Obligated balance, end of year: Contract authority	Obligated balance of unfunded contract authority at the end of the year. Cannot exceed the amount on line 7440 of the program and financing schedule.

82.8 How do I present enacted reductions of budget authority?

Include enacted reductions including account-specific rescissions, across-the-board reductions mandated in appropriations acts, and G-R-H reductions in the regular (transmittal code 0) budget schedules. If enacted legislation defers existing budget authority from a year in which it was available for obligation to a year in which it was not available for obligation, then reflect this deferred amount as a reduction in the regular budget schedules and show a reappropriation in the first year of the extended availability (see [section 20.4](#)). Show reductions separate from the budget authority initially appropriated for all years covered by schedule P.

Reductions can impact all types of budget authority (e.g., appropriations, borrowing authority, contract authority, advance appropriations, offsetting collections) and can be temporary or permanent. Normally, temporary reductions only apply to special funds, non-revolving trust funds and spending authority from offsetting collections. Beginning this year, the budget will distinguish between temporary and permanent reductions. Reductions of new budget authority will be reported by type. However, reductions of unobligated balances of budgetary resources other than contract authority will be reported on either lines 4036, 4038, 6036 or 6038 regardless of the type of budget authority involved. Reductions of balances of contract authority will be reported on line 4936. The two-digit suffixes listed below are used to denote the temporary or permanent nature of the reductions of budget authority. (See the corresponding entries under appropriations (lines 40xx and 60xx) in [section 82.3](#) for more information on how the suffixes are used.) If necessary to fulfill reporting requirements, OMB may tell you to use a different two-digit suffix to identify the appropriate appropriation acts.

Entry	Description
xx35 [type of authority] permanently reduced (-)	Amount of (1) account-specific rescissions; (2) across-the-board reductions in budget authority (percentage or other) mandated in appropriations law to be taken from more than one account, and the agency head or other Executive Branch official is authorized to distribute the reduction to affected accounts; and (3) budgetary resources permanently canceled by sequester ordered by the President pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 (G-R-H, P.L. 99-177).

Entry	Description
xx36 unobligated balance permanently reduced (-)	<p><i>Amounts are returned to the general fund of the Treasury and are not available for subsequent appropriation. Use only in PY and CY.</i></p> <p>Note: Show rescission proposals in a separate program and financing schedule with transmittal code "5," and modify the stub title to read "Rescission proposal."</p> <p>Amount of unobligated balances of prior year budgetary resources that are permanently rescinded. Do not include rescissions of contract authority on line 4936.</p> <p>When legislation defers existing budget authority (or unobligated balances) from a year in which it was available for obligation to a year in which it was not available for obligation, report the deferred amount as a rescission and show reappropriations in the first year of the extended availability.</p>
xx37 [type of authority] temporarily reduced (-)	<p><i>Amounts are returned to the general fund of the Treasury and are not available for subsequent appropriation. Use only in PY and CY.</i></p> <p>Amount of (1) account-specific rescissions; (2) across-the-board reductions in budget authority (percentage or other) mandated in appropriations law to be taken from more than one account, and the agency head or other Executive Branch official is authorized to distribute the reduction to affected accounts; and (3) budgetary resources temporarily canceled by sequester ordered by the President pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 (G-R-H, P.L. 99-177).</p> <p><i>This line is copied into schedule N.</i></p>
xx38 unobligated balance temporarily reduced (-)	<p><i>Amounts are not returned to the general fund of the Treasury but are available for subsequent appropriation. Use only in PY and CY.</i></p> <p>Amount of rescission of unobligated balances of prior year budgetary resources.</p> <p><i>This line is copied into schedule N.</i></p> <p><i>Amounts are not returned to the general fund of the Treasury but are available for subsequent appropriation. Use only in PY and CY.</i></p>

82.9 How do I present rescission proposals?

Reflect the effect of rescission proposals that already have been transmitted or will be transmitted to Congress concurrently with the budget in a separate schedule under transmittal code 5 (see [section 79.2](#)), not in the regular schedule P for the affected account. The combination of the regular and rescission schedules should display the condition of the account if Congress accepts the rescission proposal. Please note that the Impoundment Control Act of 1974 requires the President to transmit a special message whenever a rescission is proposed (see [section 112](#)).

Show enacted rescissions on lines 4035 (appropriation rescinded) and 4036 (unobligated balance rescinded) in schedule P under transmittal code 0 (see [section 82.3](#)).

The rescission schedule under transmittal code 5 should reflect the changes to amounts in the regular schedule that would result from the rescission proposal. For example, if the budget authority would otherwise be obligated in the event that the rescission is not accepted, display negative amounts for obligations and outlays (outlay savings) in the rescission schedule. In cases where the amounts proposed for rescission could not otherwise be obligated and are shown as expiring in the regular schedule, show a positive entry on line 2398 "Unobligated balance expiring or withdrawn," on the rescission proposal schedule. Enter this same amount as a rescission proposal on the appropriate budget authority line.

82.10 How do I present supplemental appropriations requests and items proposed for later transmittal?

The account identification code includes a transmittal code that identifies the nature of the request (e.g., supplementals and items proposed for later transmittal (see [section 79.2](#))). Most requests that are transmitted to the Congress in the President's Budget are for appropriations for the upcoming fiscal year. These requests are normally reported under transmittal code 0. Separate schedules using non-zero transmittal codes are required to identify proposed supplementals, supplementals requested in the budget, and items proposed for later transmittal under either existing or proposed authorizing legislation and their effect on the information presented in the regular schedule for the account. The combination of the regular schedule and the non-zero transmittal code schedule should display the condition of the account as it would exist if Congress enacts the proposals.

One of the following titles will be shown, as appropriate, at the top of schedule P to identify proposed supplementals and items proposed for later transmittal:

- Supplemental now requested (transmittal code 1)
- Legislative proposal, not subject to PAYGO (transmittal code 2)
- Appropriations language to be submitted later (transmittal code 3)
- Legislative proposal, subject to PAYGO (transmittal code 4)

When a supplemental proposal or legislative proposal involves a transfer between accounts, omit the transaction from the regular (transmittal code 0) schedules and display it in separate schedules for each of the affected accounts.

82.11 How do I present transfers of resources?

Transfers between agencies resulting from Presidential reorganization plans or enacted reorganization legislation may involve unique problems. Agency staff must consult with OMB representatives in each instance. As a general rule, exclude the transferred activities from the schedules of the losing agency and show them in the gaining agency on a three-year comparable basis. Use footnotes to identify the amounts involved. (See [section 82.13](#) for an example of how the footnote should be worded and [section 95](#) for guidance on submitting the footnotes for printing.) When the gaining agency assumes *all* of the activities previously financed under a single account in another agency, the losing agency should omit budget schedules and appropriation language for the affected account and the gaining agency should show the transferred activities and appropriation language with its schedules.

82.12 How do I present transfers in the estimates?

When a transfer in the estimates (see [section 20.3](#)) for the budget year results in a significant increase to or decrease from the amount of budget authority for the past or current year, include footnotes explaining

the transfer after the program and financing schedule. (See [section 95](#) for guidance on submitting the footnotes for printing.)

For the account assuming the responsibility, use the following footnote:

Note—Includes \$-million in budget authority in BY for activities previously financed from:

PY CY

[List the full title of each losing account, including agency and bureau, and the budget authority amount applicable to each. Where it is appropriate to show the amount on some other basis, such as obligations, you may modify the footnote accordingly.]

If the entire BY estimate is for the transferred activity, the footnote may be worded, "BY estimate is for activities previously financed from [List agency, bureau, and account title]."

For the account losing the activity, use the following footnote:

Note.—Excludes \$-million in budget authority in BY for activities transferred to:

[List the title of each gaining account, including agency and bureau, and the budget authority amount applicable to each. Where it is more appropriate to show the amount on some other basis, such as obligations, modify the footnote accordingly.]

Comparable amounts for PY (\$-million) and CY (\$-million) are included above.

You only need to provide a transfer in the estimates footnote in the year the transfer proposal is made. If you use more than one footnote, include them under a centered heading, "NOTES." Modify the wording of footnotes as necessary to explain current year transfers.

At the discretion of OMB, transfers in the estimates may be shown on a three-year comparable basis. If they are, the footnotes should be modified accordingly.

82.13 How do I present merged accounts and consolidated schedules?

(a) *Merged accounts.*

Where two or more appropriations have been or are proposed to be replaced by a single appropriation (see [section 71.7](#), submit a single set of schedules for the new appropriation covering PY through BY. Show a distribution of budget authority and outlays by account at the end of each merged program and financing schedule. Also use the following footnote:

Note.—The activities previously financed under [agency title, bureau title, account title in PY and CY are presented in these schedules and are proposed to be financed in this account in BY. Budget authority and outlays are distributed by account above.

(See [section 95](#) for guidance on submitting the footnotes for printing.)

(b) *Consolidated schedules.*

When two or more accounts are consolidated in a single set of schedules (see [section 71.8](#)), list the title of each unexpired account as an activity. You may use subentries to identify activities carried under the individual accounts when the amounts are significant. Show a distribution of budget authority and outlays by account at the end of the program and financing schedule.

(c) *Distribution of budget authority and outlays.*

When you consolidate or merge accounts, append a distribution of budget authority and outlays by account to the bottom of the program and financing schedule. List each merged or consolidated budget account by name and provide data for PY through BY. (See [section 95](#) for guidance on submitting the distribution of budget authority and outlays for printing.)

82.14 How should I treat allocation accounts?

Combine schedule P information for allocation accounts with the parent account without separate identification (see [section 71.6](#)). However, you must identify the obligations incurred by allocation accounts in a separate section of the object class schedule of the parent account (see [section 83.17](#)).

Receiving agencies should include the following note at the end of each bureau that receives funding through allocations:

Note.—Obligations incurred under allocations from other accounts are included in the schedules of the parent appropriations as follows: [list agency, bureau, and account title for each parent appropriation].

(See [section 95](#) for guidance on submitting the note for printing.)

82.15 Do the actuals I report in schedule P need to tie to the actuals I reported to Treasury?

Actuals reported in the budget must be consistent with amounts reported to Treasury and must be based on actual accounting data.

Typically, one group within your agency (for example, the accounting office) reports amounts to Treasury (see [section 130.2](#)) while another group (for example, the budget office) prepares budget schedules. Before your accounting office submits its actuals to Treasury in FACTS II (described below), you must ensure that the amounts are conceptually and numerically consistent with the amounts that you are going to report in MAX A-11. FACTS II facilitates, and to a large extent eliminates the need for, this reconciliation. If you find an error, then please see [sections 82.15](#).

See [exhibit 130J](#), [exhibit 130K](#) and [exhibit 130M](#) for relationships among actuals reported in the following reports: SF 133/Statement of Budgetary Resources, schedule P, and Treasury Combined Statement.

Invested balances reported in MAX should equal invested balances reported to the Treasury Department, as follows:

Reported to Treasury Department	MAX data
Invested balances, start of year	<p><i>For all accounts:</i></p> <p>Schedule P (program and financing schedule):</p> <p>9201—Total investments, start of year: Federal securities: Par value</p> <p><i>For accounts with schedule J:</i></p> <p>Schedule J (status of funds schedule):</p> <p>0101—Unexpended balance, start of year, Federal Securities Par value</p>

Reported to Treasury Department	MAX data
Invested balances, end of year	<p><i>For all accounts:</i></p> <p>Schedule P (program and financing schedule):</p> <p>9202—Total investments, end of year: Federal securities: Par value</p> <p><i>For accounts with schedule J:</i></p> <p>Schedule J (status of funds schedule):</p> <p>0701—Unexpended balance, end of year, Federal Securities Par value</p> <p><i>Note: Amounts reported in these MAX schedules represent total invested balances, including those that are not available for obligation.</i></p>

(a) *What actuals in the schedule P are imported from the actuals I reported to Treasury?*

In order to reduce duplicate reporting while improving the consistency of year-end data, your agency accounting office reports U.S. Standard General Ledger (USSGL) accounting information at the Treasury account-level into a Treasury-operated system named Federal Agencies Centralized Trial-Balance System II (FACTS II), which was developed by agencies, Treasury and OMB. The FACTS II information is then translated/crosswalked and copied into the following reports:

- SF 133 Report on Budget Execution and Budgetary Resources (used to monitor SF 132 Apportionments and used as the basis of the audited Statement of Budgetary Resources),
- FMS 2108 Year-end Closing Statement (used as a primary source of the Treasury Combined Statement), and
- Much of the PY column of schedule P.
- For more information about FACTS II and the USSGL and crosswalks from the USSGL to schedule P, see Treasury Transmittal Letter No. S2-01-02, a supplement to the Treasury Financial Manual (TFM) and <http://www.fms.treas.gov/factsii/index.html>.

When year-end FACTS II information is submitted, the information must not only pass a number of FACTS II edit-checks, but a person separate from the "preparer" (i.e. data entry person) named a "certifier" must certify that the information is correct. In addition, GAO requires your auditors to determine whether controls exist to ensure that the amounts in your systems and the amounts submitted via FACTS II agree. See GAO-02-126G "Guide for Auditing the Statement of Budgetary Resources".

Each month, Treasury provides your agency with the SF 6653 "Undisbursed Appropriation Account Ledger" on the fifteenth workday of each month. The SF 6653 reflects all activity reported to Treasury. You are required to reconcile the SF 6653 with your accounting system each month. At year-end, this reconciliation should be accomplished before submitting your FACTS II data.

In the future, MAX A-11 will ensure that all amounts in the PY column of schedule P will tie to amounts reported via FACTS II. For the preparation of the 2005 Budget, outlays will continue to be locked and eleven lines will be controlled by edit-checks. (See [section 82.15](#)).

(b) *What do I do if I do not agree with the PY amount on line P 9000 "Outlays (net)?"*

If you do not agree with the amount on line P 9000 "Outlays (net)", after the FACTS II database is locked (mid-November), and the outlay is reported in FACTS II and imported into MAX A-11, then you must submit a written explanation of the difference to your OMB representative. The explanation must be signed by your budget officer and accounting officer and explain why the error happened. Include affected accounts and amounts. Include a revised SF 224 and a statement that the amounts will be revised in FACTS II when FACTS II opens for revisions to fourth quarter actuals if appropriate. If the explanation is accepted, then line P 9000 will be changed centrally. Ensure that the actuals are revised in FACTS II as described in the previous section. You should get PY-related matters like this taken care of as soon as the budget database opens so that you can concentrate on the BY column later.

Similarly, submit a written explanation if your agency does not agree with the receipt actuals that have been imported into MAX schedule R from Treasury SF 224 data. (See [section 81.1](#)). Receipt account information is not collected via FACTS II.

(c) *What do I do if I do not agree with the PY amount on lines that have MAX A-11 edit-checks and require me to tie to FACTS II?*

For the 2005 Budget, the following lines have MAX A-11 edit-checks that will require you to tie to FACTS II:

1000	Total new obligations
2140	Unobligated balance carried forward, start of year
2210	Resources available from recoveries of prior year obligations
2398	Unobligated balance expiring or withdrawn
2440	Unobligated balance carried forward, end of year
4000	Discretionary appropriation
6800	Discretionary spending authority from offsetting collections (cash)
7240	Obligated balance, start of year
7340	Adjustments in expired accounts
7440	Obligated balance, end of year
8800	Offsetting collections from Federal sources

If you feel that you need to revise what your agency reported and certified as correct in FACTS II for these five lines, then the following table provides an overview of actions you should take:

If an error is found...	And if...	Then...
<u>Before</u> MAX A-11 agency lock-out	Financial audit was NOT complete	<ul style="list-style-type: none"> Consult with your accounting office. Submit request to suppress MAX A-11 edit-check. Correct the amount in MAX A-11. Ensure that your accounting office revises the amount in FACTS II. Add a footnote to financial statements.
<u>Before</u> MAX A-11 agency lock-out	Financial audit was complete	<ul style="list-style-type: none"> Consult with your accounting office.

If an error is found...	And if...	Then...
		<ul style="list-style-type: none"> • Submit request to suppress MAX A-11 edit-check. • Correct the amount in MAX A-11. • Ensure that your accounting office revises the amount in FACTS II.
<u>After</u> MAX A-11 agency lock-out	Financial audit was complete	NOT <ul style="list-style-type: none"> • Consult with your accounting office. • Ensure that your accounting office revises the amount in FACTS II. • Add a footnote to financial statements.
<u>After</u> MAX A-11 agency lock-out	Financial audit was complete	<ul style="list-style-type: none"> • Consult with your accounting office. • Ensure that your accounting office revises the amount in FACTS II.

The request to suppress the MAX A-11 edit-check that you submit to your OMB representative must contain the following information:

- Affected accounts and amounts;
- An explanation of what happened and why;
- A statement that the amounts will be revised in FACTS II; and
- Contact information for the responsible FACTS II "certifier" and budget office staff (e.g. e-mail and phone number).

After the request is received and approved, the edit check will be suppressed centrally in MAX A-11 and you will be notified. You should get PY-related matters like this taken care of as soon as the budget database opens so that you can concentrate on the BY column later.

(d) *What do I do if I do not agree with other PY amount imported from Treasury?*

You may over-write amounts imported from FACTS II. However, before over-writing an amount in the PY column of schedule P in MAX A-11, you should talk with the person who entered the data into FACTS II to see why they entered that amount. If you both find that an amount reported via FACTS II was incorrect, then over-write the amount and let the person who entered the information in FACTS II know, so that they can revise it. If you over-write amounts imported from FACTS II for lines P 1000, P 2140, P 2210, P 2398, P 2440, P 4000, P 6800, P 7240P 7340, P 7440, P 8800, and P 9000, an error message is generated.

(e) *Why do I need to revise FACTS II if I do not agree with PY amounts imported from Treasury?*

After the MAX A-11 agency lock-out, the FACTS II database opens for revisions. You must revise the incorrect information in FACTS II, because the revised FACTS II database is used as a basis for revised SF 133s, audited Statements of Budgetary Resources, and central analysis. Information is copied from

FACTS II to MAX A-11 once per year before MAX A-11 opens to agency budget offices. However, information is not ever copied from MAX A-11 to FACTS II.

Revisions are intended to help you correct errors (not to give you extra time to verify your data) and should be used sparingly. For FACTS II reporting periods, see <http://www.fms.treas.gov/factsii/index.html>.

(f) *Where is guidance related to adding a footnote to financial statements?*

Conceptually, the actuals in the Budget, Statement of Budgetary Resources, and SF 133 should tie. However, if they do not, just explain the differences in a footnote in your financial statements. Your accounting office will find the guidance related to this footnote in [OMB Bulletin 01-09 "Form and Content of Agency Financial Statements" section 9.33](#).

(g) *How can I prepare?*

Consult with your accounting office for any differences that you are aware of and review your obligations and balances reported on your quarterly SF 133 throughout the year. Also, review any differences from last year at <http://www.whitehouse.gov/omb/reports/> to prevent these differences from reoccurring.

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Automatic Generation of MAX Schedule P Data

The program and financing schedule shown below indicates the lines automatically generated by MAX. Some lines are copied from other entries in MAX; others are automatically calculated from detail entries. For subtotals and totals, you cannot override the generated amounts.

Program and Financing (in millions of dollars)			PY actual	CY est.	BY est.
Identification code 16-1186-0-1-755					
Obligations by program activity:					
Direct program:					
00.01	Policy and program development.....				
00.02	Departmental management and administration.....				
00.03	Facilities operations, maintenance, and repair.....				
00.91	Subtotal, direct program.....				Calculated from direct program detail.
09.01	Reimbursable program.....				
10.00	Total new obligations.....				Calculated from direct and reimbursable program detail.
Budgetary resources available for obligation:					
21.40	Unobligated balance carried forward, start of year.....				For PY, imported from FACTS II. For CY and BY, copied from corresponding end-of-year lines.
22.00	New budget authority (gross).....				
22.10	Resources available from recoveries of prior year obligations.....				Calculated from budget authority entries on lines 4000-6962.
23.90	Total budgetary resources available for obligation.....				Calculated if multiple lines 2140-2385 are reported.
23.95	Total new obligations.....				Copied from line 1000, with opposite sign.
23.98	Unobligated balance expiring or withdrawn.....				
24.40	Unobligated balance carried forward, end of year.....				For PY, imported from FACTS II. For CY and BY, calculated as the sum of detail lines 2140 through 2398.
New budget authority (gross), detail:					
Discretionary:					
40.00	Appropriation.....				
Discretionary spending authority from offsetting collections:					
68.00	Offsetting collections (cash).....				
68.10	Change in uncollected customer payments from Federal sources (unexpired).....				
68.90	Spending authority from offsetting collections (total discretionary).....				Total budget authority lines by type (e.g., 6890) are calculated, if multiple detail lines (e.g., 6800-6885) are reported.
70.00	Total new budget authority (gross).....				Calculated from budget authority entries on lines 4000-6985.
Change in obligated balances:					
72.40	Obligated balance, start of year.....				For PY, imported from FACTS II. For CY and BY, copied from corresponding end-of-year lines.
73.10	Total new obligations.....				Copied from line 1000.
73.20	Total outlays (gross).....				Calculated as the sum of lines 8690-8698, with opposite sign.
73.40	Adjustments in expired accounts (net).....				
73.45	Recoveries of prior year obligations.....				Copied from line 2210.
74.00	Change in uncollected customer payments from Federal sources (unexpired).....				Calculated as sum of lines 6810 and 6910, with opposite sign.
74.40	Obligated balance, end of year.....				For PY, imported from FACTS II.
Outlays (gross), detail:					
86.90	Outlays from new discretionary authority.....				
86.93	Outlays from discretionary balances.....				Lines 86xx are calculated from schedule A data.
86.97	Outlays from new mandatory authority.....				
86.98	Outlays from mandatory balances.....				
87.00	Total outlays (gross).....				Calculated as the sum of lines 8690-8698, if multiple lines 8690-8698 are reported.
Offsets:					
Against gross authority and outlays:					
Offsetting collections (cash) from:					
88.00	Federal sources.....				
88.40	Non-Federal sources.....				
88.90	Total offsetting collections (cash).....				Calculated if multiple lines 8800-8845 are reported.
Against gross budget authority only:					
88.95	Change in uncollected customer payments from Federal sources (unexpired).....				Calculated as sum of lines 6810 and 6910.
88.96	Portion of offsetting collections (cash) credited to expired accounts.....				Calculated as sum of lines 6800 and 6900 minus lines 8800 through 8845.
Net budget authority and outlays:					
89.00	Budget authority (net).....				Calculated (line 2200 minus (lines 8800-8845) and lines 8895 and 8896).
90.00	Outlays (net).....				Calculated for CY and BY (line 8700 minus (lines 8800-8845)).

When a total is copied, an edit check will compare the total with the sum of detail lines.

Also see MAX drop down menu "Help/Formula" for specific lines.